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From: Marieta Ras <mras@arubahe.com>
Sent: Tuesday, August 21, 2007 4:44 PM
To: 'kkornblau@petracap.com'; jiacono@petracap.com
Subject: Claim from Belfonti.
Attach: Mail0001.PDF

Dear Ken and Jo,

I received this fax today, reference a claim by the entities owned by Belfonti, on the amount of \$ 8,784,388.66 that they funded AHE, for operational shortfalls, debt service payment, etc. in 2006/2007.

Facts:

- these funds were received either by Wachovia or hotel for the purpose outlined in the claim. We have it in our books.
- there is no loan agreement signed between any of these parties with AHE. And to my knowledge there never was.
- the fact that the owner funded without outlining the terms for repayment from AHE, one could argue that it was payment on equity and not necessarily a loan payable to owner.
- the auditors for 2006 so far had reclass this to a long term liability and they had requested to get legal advice as I am of the opinion that this is equity and they say it can be interpreted as a loan payable to Belfonti.

I am sure they can help you out in this case.